

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0172 Miles City Elem 09 Custer

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: \$4,285

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	264	818,974	362,959	348,755	
2007	250	888,991	356,264	341,589	0
2008			364,428	350,159	4,285

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 70,017

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 3,102
Per-student amount for FY 2007----- 3,556

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	264	818,974	353,584	465,390	
2007	250	888,991	349,861	539,130	0
2008					4,285

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 73,740

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 1,763

Per-student amount for FY 2007----- 2,157

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Miles City Elem 0172

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Custer County H S 0192						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	134377.08	150708.42
			2XX	Personal Services - Employee Benefits	16919.17	20782.65
			4XX	Purchased Property Services	517.00	.00
			5XX	Other Purchased Services	831.65	21.45
			6XX	Supplies and Materials	3006.68	1807.38
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	77474.54	80054.07
			2XX	Personal Services - Employee Benefits	15118.54	18374.41
			3XX	Purchased Professional and Technical Services	18928.50	4224.39
			5XX	Other Purchased Services	160.00	140.00
			6XX	Supplies and Materials	709.06	1283.69
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	33385.50	34885.49
			2XX	Personal Services - Employee Benefits	4587.50	5042.42
			4XX	Purchased Property Services	519.77	.00
			5XX	Other Purchased Services	403.90	1013.81
			6XX	Supplies and Materials	430.33	1043.73
			810	Dues and Fees	176.00	.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	507.65	688.85
			2XX	Personal Services - Employee Benefits	42.99	67.08
			4XX	Purchased Property Services	1061.84	1575.14
			5XX	Other Purchased Services	200.00	350.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	20379.58	23663.04
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	11749.76	12569.47
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	5063.23	5477.45
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	76.99	108.16
District/Coop Totals					346,627.26	363,881.10

Miles City Elem 0172

01 General Fund

280 Special Education - Local and State

1XXX Instruction

1XX	Personal Services - Salaries	199458.99	255014.60
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by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Miles City Elem 0172

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Miles City Elem 0172						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	13082.89	29174.44
			4XX	Purchased Property Services	194.67	.00
			5XX	Other Purchased Services	346.51	.00
			6XX	Supplies and Materials	4012.28	3849.57
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	77474.54	80054.07
			2XX	Personal Services - Employee Benefits	14396.07	16207.89
			3XX	Purchased Professional and Technical Services	36254.49	.00
			5XX	Other Purchased Services	290.00	247.21
			6XX	Supplies and Materials	516.36	1337.89
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	33385.50	34885.51
			2XX	Personal Services - Employee Benefits	4593.02	5427.06
			4XX	Purchased Property Services	60.00	.00
			5XX	Other Purchased Services	1118.65	980.82
			6XX	Supplies and Materials	236.49	418.71
			810	Dues and Fees	365.00	40.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	507.65	688.85
			2XX	Personal Services - Employee Benefits	41.58	65.43
			4XX	Purchased Property Services	1592.79	2213.18
			5XX	Other Purchased Services	150.00	300.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	21165.03	23285.50
			2XX	Personal Services - Employee Benefits	1531.97	1923.58
			3XX	Purchased Professional and Technical Services	469.07	.00
			4XX	Purchased Property Services	3502.94	1606.81
			5XX	Other Purchased Services	1944.24	825.97
			6XX	Supplies and Materials	4875.25	4682.60
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	1680.00	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	29513.86	40151.86
		21XX	Support Services - Students			

Linda McCulloch Superintendent
Office of Public Instruction
Division of Special Education
PO Box 202501
Helena, MT 59620

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PRIME APPLICANT: Miles City Elem 0172

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Miles City Elem 0172						
14 Retirement Fund						
280 Special Education - Local and State						
21XX Support Services - Students						
2XX Personal Services - Employee Benefits					11449.90	12521.71
24XX Support Services - School Administration						
2XX Personal Services - Employee Benefits					4934.02	5456.64
26XX Operation and Maintenance of Plant Services						
2XX Personal Services - Employee Benefits					75.03	107.75
27XX Student Transportation Services						
2XX Personal Services - Employee Benefits					3127.96	3642.22
District/Coop Totals					472,346.75	525,109.87
Prime Applicant Totals					818,974.01	888,990.97